

LEGISLATURE OF THE STATE OF IDAHO
Sixtieth Legislature Second Regular Session - 2010

IN THE HOUSE OF REPRESENTATIVES
HOUSE CONCURRENT RESOLUTION NO. 45
BY REVENUE AND TAXATION COMMITTEE

1 A CONCURRENT RESOLUTION
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE TAX
3 COMMISSION RELATING TO IDAHO SALES AND USE TAX ADMINISTRATIVE RULES.

4 Be It Resolved by the Legislature of the State of Idaho:

5 WHEREAS, the Legislature is vested with authority to reject executive
6 agency rules under the provisions of Section 67-5291, Idaho Code, in the
7 event that the Legislature finds that the rules are not consistent with
8 legislative intent; and

9 WHEREAS, it is the finding of the Legislature that a certain rule of the
10 Tax Commission relating to Idaho Sales and Use Tax Administrative Rules is
11 not consistent with legislative intent and should be rejected.

12 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular
13 Session of the Sixtieth Idaho Legislature, the House of Representatives
14 and the Senate concurring therein, that IDAPA 35.01.02, Rules Governing
15 Idaho Sales and Use Tax Administrative Rules, Section 136, only, relating to
16 Rebates Paid to Certain Real Estate Developers, Rules of the Tax Commission,
17 adopted as a pending rule under Docket Number 35-0102-0901, be, and the same
18 is hereby rejected and declared null, void and of no force and effect.